

B1 (Official Form 1)(1/08)

United States Bankruptcy Court District of Delaware		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): Flying J Inc.		Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 94-1663458		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 1104 Country Hills Drive Ogden, UT		Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 84403		ZIP Code
County of Residence or of the Principal Place of Business: Weber		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):		Mailing Address of Joint Debtor (if different from street address):
ZIP Code		ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):		
Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <input type="checkbox"/> Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		Chapter 11 Debtors <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.		THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input checked="" type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000		
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input checked="" type="checkbox"/> More than \$1 billion		
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input checked="" type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		

EXHIBIT

A

BJ (Official Form 1)(1/08)

Voluntary Petition		Name of Debtor(s): Flying J Inc.	
<i>(This page must be completed and filed in every case)</i>			
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)			
Location Where Filed: - None -	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)			
Name of Debtor: See Schedule 1		Case Number:	
District:		Date Filed:	
Relationship:		Judge:	
Exhibit A (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b). X _____ Signature of Attorney for Debtor(s) (Date)	
Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
Exhibit D (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box) <input type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input checked="" type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes) <input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) _____ (Name of landlord that obtained judgment) _____ (Address of landlord) <input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. <input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

B1 (Official Form 1)(1/08)

Page 3

Voluntary Petition (This page must be completed and filed in every case)		Name of Debtor(s): Flying J Inc.	
Signatures Signature(s) of Debtor(s) (Individual/Joint) I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7.] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b). I request relief in accordance with the chapter of title 11, United States Code, specified in this petition. X _____ Signature of Debtor X _____ Signature of Joint Debtor _____ Telephone Number (If not represented by attorney) _____ Date		Signature of a Foreign Representative I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition. (Check only one box.) <input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached. <input type="checkbox"/> Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached. X _____ Signature of Foreign Representative _____ Printed Name of Foreign Representative _____ Date	
Signature of Attorney* X <u>Pauline K. Morgan</u> Signature of Attorney for Debtor(s) <u>Pauline K. Morgan, Esq.</u> Printed Name of Attorney for Debtor(s) <u>Young Conaway Stargatt & Taylor LLP</u> Firm Name <u>The Brandywine Building</u> <u>1000 West Street, 17th Floor</u> <u>Wilmington, DE 19801</u> Address <u>302-571-6600</u> Telephone Number <u>December 22, 2008</u> Date *In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.		Signature of Non-Attorney Bankruptcy Petition Preparer I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) If rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached. _____ Printed Name and title, if any, of Bankruptcy Petition Preparer _____ Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.) _____ Address X _____ Date _____ Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above. Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual: If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person. A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.	
Signature of Debtor (Corporation/Partnership) I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor. The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition. X <u>J Phillip Adams</u> Signature of Authorized Individual <u>J Phillip Adams</u> Printed Name of Authorized Individual <u>President and Chief Executive Officer</u> Title of Authorized Individual <u>December 22, 2008</u> Date			

Schedule 1

Pending Bankruptcy Cases Filed by the Debtor and Affiliates of the Debtor

On the date hereof, each of the affiliated entities listed above (including the debtor in this chapter 11 case) filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the District of Delaware (the "Court"). A motion will be filed with the Court requesting that the chapter 11 cases of these entities be consolidated for procedural purposes only and jointly administered.

- Big West of California, LLC
- Big West Oil, LLC
- Big West Transportation, LLC
- Flying J Inc.
- Longhorn Partners Pipeline, L.P.
- Longhorn Pipeline Holdings, LLC
- Longhorn Pipeline, Inc.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
FLYING J INC.)	Case No. 08-_____ ()
Debtor.)	Joint Administration Requested
)	

LIST OF EQUITY SECURITY HOLDERS

This list serves as the Debtor's disclosure pursuant to Rule 1007(a)(3) of the Federal Rules of Bankruptcy Procedure.

Flying J Inc.	Holder	Shares	Percentage
Flying J Inc.	Adams, J Phillip and Fredee	105	0.000090%
Flying J Inc.	Adamson, Mark	231	0.000276
Flying J Inc.	Allan, Randy & Heidi	10	0.000009
Flying J Inc.	Atkinson, Zane	625	0.000534
Flying J Inc.	Baker, James A.	4,550	0.003890
Flying J Inc.	Birch, John	956	0.000817
Flying J Inc.	Blakeslee, Alan	570	0.000487
Flying J Inc.	Bohman, Daniel	33	0.000028
Flying J Inc.	Bott, LeAnn	35	0.000030
Flying J Inc.	Brady, Rodney H. and Carolyn H.	1,000	0.000855
Flying J Inc.	Brown, Paul F.	825	0.000705
Flying J Inc.	Burgon, Barre G.	483	0.000413
Flying J Inc.	Calls Investment Co Ltd	147,839	0.126406
Flying J Inc.	Call, Tamra C. (34,909 ESOP Shares)	52,005	0.044465
Flying J Inc.	Barre Burgon Trustee of Tamara C. Call Marital Trust	21,824	0.018660
Flying J Inc.	Call, Thad	25,523	0.021823
Flying J Inc.	Thad J Call Trustee of O Jay Call Trust FBO Thad J Call	20,521	0.017546
Flying J Inc.	Thads Investment Co LLC	350,416	0.299614
Flying J Inc.	Christian, Charlene (ESOP Shares) IRA	365	0.000312
Flying J Inc.	Clayson, Scott	350	0.000299

Flying J Inc.	Coppieters, Jason	150	0.000128
Flying J Inc.	Heather E. Dailey & Graham A. Dailey TTEE	150	0.000128
Flying J Inc.	Daffern, Nancy (ESOP)	100	0.000086
Flying J Inc.	Dalla, Brett	400	0.000342
Flying J Inc.	DeJuncker, Ronald	1,333	0.001140
Flying J Inc.	Jerry Beckman, et al, Trustee, FJ ESOP	104,879	0.088674
Flying J Inc.	Farnsworth, Kevin	601	0.000514
Flying J Inc.	Foy, Rick	529	0.000452
Flying J Inc.	Galliot, Tom	250	0.000214
Flying J Inc.	Gamer, Rob ESOP	5	0.000004
Flying J Inc.	Hene K. Germer Family Living Trust Established 5/5/2000	2,715	0.002321
Flying J Inc.	Germer, Kati R. - ESOP Originated	1,786	0.001527
Flying J Inc.	Germer, Kimberly K. - ESOP Originated	1,786	0.001527
Flying J Inc.	Germer, Kyle M. - ESOP Originated	2,084	0.001782
Flying J Inc.	Germer, Ronald K. and Bonnie S. JT TEN	630	0.000539
Flying J Inc.	Greenhalgh, Kirk	157	0.000134
Flying J Inc.	Gessel, Clark	425	0.000363
Flying J Inc.	Harris, Gary	30	0.000026
Flying J Inc.	Hillam, John	150	0.000128
Flying J Inc.	Hochstatter, Sally	9	0.000008
Flying J Inc.	Hunter, Robyn and Colby	157	0.000134
Flying J Inc.	Inkley, Robert L. & Alyssa D.	60	0.000051
Flying J Inc.	Jenkins, Marty	680	0.000581
Flying J Inc.	Jones, Ted	1,000	0.000855
Flying J Inc.	Kattelman, Michael	120	0.000103
Flying J Inc.	Kelley, Karl	40	0.000034
Flying J Inc.	Kline, Danny	250	0.000214
Flying J Inc.	Lortz, Andre	150	0.000128
Flying J Inc.	Maggelet Crystal	25,523	0.021823
Flying J Inc.	Crystal Call Maggelet Trustee of the O Jay Call Trust FBO Crystal Call Maggelett	22,258	0.019031
Flying J Inc.	Crystal Accumulation LLC	350,416	0.299614
Flying J Inc.	Malan, Chris	390	0.000333
Flying J Inc.	McCall Bron	60	0.000051

Flying J Inc.	McCammon, Gerry (500 ESOP Shares)	3,700	0.003164
Flying J Inc.	McMillan, Scott G. and/or Cynthia McMillan	199	0.000170
Flying J Inc.	Oldham, Troy	106	0.000091
Flying J Inc.	Oyler, Dean (500 ESOP Shares)	510	0.000436
Flying J Inc.	Parker, Ronald (5,703 ESOP Shares)	7,203	0.006159
Flying J Inc.	Parker, Virginia	600	0.000513
Flying J Inc.	Peterson, Ellis & Gretchen	80	0.000068
Flying J Inc.	Peterson, Jon	55	0.000047
Flying J Inc.	Peterson, Richard and Dixie	4,247	0.003631
Flying J Inc.	Pineda, Jeremiah	35	0.000030
Flying J Inc.	Plant, Randy	200	0.000171
Flying J Inc.	Poulsen, Lynn	75	0.000064
Flying J Inc.	Rognon, Donald and Christine	252	0.000215
Flying J Inc.	Rognon, Donald (ESOP)	960	0.000821
Flying J Inc.	Sarlo, Jack (Trust)	150	0.000128
Flying J Inc.	Singh, Jagjit	1,000	0.000855
Flying J Inc.	Stanger, Chris	750	0.000641
Flying J Inc.	Tolbert, Sandy (ESOP)	4	0.000003
Flying J Inc.	Van Uiter, Gordon (ESOP)	41	0.000035
Flying J Inc.	Vincent, Scott	500	0.000428
Flying J Inc.	Whitecar, Richard	750	0.000641
Flying J Inc.	Winn, Gerald (ESOP)	30	0.000026
Flying J Inc.	Wilson, Jim	202	0.000173
Flying J Inc.	Total Issued and Outstanding	1,169,559	1.000000

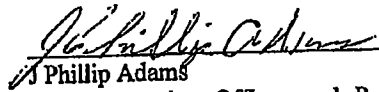
IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

_____)	
In re:)	Chapter 11
)	
FLYING J INC.)	Case No. 08-_____ ()
)	
Debtor.)	Joint Administration Requested
_____)	

DECLARATION UNDER PENALTY OF PERJURY

I, J Phillip Adams, the undersigned authorized officer of Flying J Inc., named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list of equity security holders and that it is true and correct to the best of my information and belief.

Dated: December 22, 2008


J Phillip Adams
Chief Executive Officer and President of
Flying J Inc.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FLYING J INC., et al.,¹

Debtors.

)
) Chapter 11
)
) Case No. 08- _____ ()
)
) Joint Administration Pending
)

**CONSOLIDATED LIST OF CREDITORS
HOLDING THE 30 LARGEST UNSECURED CLAIMS**

The above-captioned debtors and debtors in possession (collectively, the "Debtors") each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code, 11 U.S.C. §§ 101-1532. The following is the consolidated list of the Debtors' creditors holding the 30 largest unsecured claims (the "Consolidated List") based on the Debtors' books and records as of approximately December 21, 2008. The Consolidated List is prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing in these chapter 11 cases. The Consolidated List does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101(31) or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 30 largest unsecured claims on a consolidated basis. None of these creditors are minor children. The information contained herein shall neither constitute an admission of liability by, nor is it binding on, the Debtors. The information herein, including the failure of the Debtors to list any claim as contingent, unliquidated or disputed, does not constitute a waiver of the Debtors' right to contest the validity, priority or amount of any claim.²

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Flying J Inc. (3458); Big West of California, LLC (1608); Big West Oil, LLC (6982); Big West Transportation, LLC (1056); Longhorn Partners Pipeline, L.P. (0554); Longhorn Pipeline Holdings, LLC (0226); Longhorn Pipeline Inc. (0654). The location of the Debtors' corporate headquarters and the service address for all Debtors is: 1104 Country Hills Drive, Ogden, UT 84403.

² A portion of the Debtors' trade payables reflect the purchase of petroleum products. Certain petroleum products suppliers may be protected by state "first purchaser" statutes (such as those in Texas and Oklahoma). As a result, certain suppliers may have an automatically perfected security interest in the oil or gas sold to the Debtors (or the identifiable proceeds thereof) to secure the Debtors' obligations. Consequently, the Debtors reserve the right to amend the Consolidated List of Creditors Holding the 30 Largest Unsecured Claims.

Debtor Name, Address, City, State, Zip, and Complete Mailing Address, including ZIP Code	Debtor Name, Address, City, State, Zip, and Complete Mailing Address, including ZIP Code	Nature of Claim	Amount or Value of Claim	Amount or Value of Claim
Zion Bank Retail Loan Center 2460 South 3270 West West Valley City, UT 84119 (801) 844-5100	Zion Bank Retail Loan Center 2460 South 3270 West West Valley City, UT 84119 (T) 801-844-5100 (F)	Bank Loan		\$85,817,705.31
Cononco Philips Company 600 N. Dairy Ashford Rd. Houston, TX 77079	Cononco Philips Company 600 N. Dairy Ashford Rd. Houston, TX 77079 (T) 918-661-5746 (F)	Trade Debt	Claim may be disputed or set off	\$69,447,149.65
Berry Petroleum Company 1999 Broadway Suite 3700 Denver, CO 80202	Berry Petroleum Company 1999 Broadway Suite 3700 Denver, CO 80202 (T): 303-999-4400 (F):	Trade Debt		\$26,088,709.30
Houston Refining, L.P. 12000 Lawnsdale St. Houston, TX 77017	Houston Refining, L.P. 12000 Lawnsdale St. Houston, TX 77017 (T): 713-652-7200 (F):	Trade Debt		\$19,137,323.16
BP & Oil Co. P.O. BOX 101998 Atlanta, GA 30392	BP & Oil Co. P.O. BOX 101998 Atlanta, GA 30392 (T): 281-675-5752 (F):	Trade Debt	Claim may be disputed or set off	\$17,457,498.34
Shell Trading (US) Company 910 Louisiana Street One Shell Plaza Houston, TX 77252-2463	Shell Trading (US) Company 910 Louisiana Street One Shell Plaza Houston, TX 77252-2463 (T): 713-230-7598 (F):	Trade Debt	Claim may be disputed or set off	\$11,979,627.97
Plains Marketing, L.P. 333 Clay Street Suite 1600 Houston, TX 77002	Plains Marketing, L.P. 333 Clay Street Suite 1600 Houston, TX 77002 (T): 713-646-4100 (F):	Trade Debt		\$11,254,108.32
Valero Marketing & Supply One Valero Way San Antonio, TX 78249-1112	Valero Marketing & Supply One Valero Way San Antonio, TX 78249-1112 (T): 210-345-2090 (F):	Trade Debt	Claim may be disputed or set off	\$10,156,880.37
Marathon Oil Company 555 San Felipe Road Houston, TX 77056-2723	Marathon Oil Company 555 San Felipe Road Houston, TX 77056-2723 (T) 713-629-6600 (F)	Trade Debt		\$10,121,838.64

Name, telephone number and complete mailing address including zip code	Name, telephone number and complete mailing address including zip code	Amount of claim	Amount of claim	Amount of claim
Koch Refining 9011 Johnny Morris Road Austin, TX 78724	Koch Refining 9011 Johnny Morris Road Austin, TX 78724 (T): (F):	Trade Debt		\$8,992,126.18
Occidental Energy Marketing 5 Greenway Plaza Suite 2400 Houston, TX 77017	Occidental Energy Marketing 5 Greenway Plaza Suite 2400 Houston, TX 77017 (T): 713-215-7000 (F):	Trade Debt		\$4,896,760.99
Motiva Enterprises, LLC 700 Milam Street Houston, TX 77002	Motiva Enterprises, LLC 700 Milam Street Houston, TX 77002 (T): 713-277-8000 (F):	Trade Debt		\$4,568,645.72
Encana Marketing (USA) 370 17th St., Suite 1700 Denver, CO. 80202	Encana Marketing (USA) 370 17th St., Suite 1700 Denver, CO. 80202 (T): 877-386-2200 (F):	Trade Debt		\$4,423,782.34
ExxonMobil Fuels Marketing 5959 Las Colinas Blvd. Irving, TX 75039-2298	ExxonMobil Fuels Marketing 5959 Las Colinas Blvd. Irving, TX 75039-2298 (T): 972-444-1000 (F):	Trade Debt		\$4,111,097.09
Brad Hall & Associates 2840 Sunnybrook Lane Idaho Falls, ID 83404-7475	Brad Hall & Associates 2840 Sunnybrook Lane Idaho Falls, ID 83404-7475 (T): 208-523-6582 (F):	Trade Debt		\$4,050,100.77
Murphy Oil USA, Inc. 200 Peach Street Eldorado, AR 71730	Murphy Oil USA, Inc. 200 Peach Street Eldorado, AR 71730 (T): 870-862-6411 (F):	Trade Debt	Claim may be disputed or set off	\$3,964,164.17
PG & E One Market Spear Tower Suite 2400 San Francisco, CA 94105-1126	PG & E One Market Spear Tower Suite 2400 San Francisco, CA 94105-1126 (T): 415-267-7000 (F):	Trade Debt		\$3,772,014.11
Sun Company, Inc. Department 78096 P.O. Box 77000 Detroit, MI 48278-0096	Sun Company, Inc. Department 78096 P.O. Box 77000 Detroit, MI 48278-0096 (T): (F):	Trade Debt		\$3,628,781.88
Equilon Enterprise 910 Louisiana Street Houston, TX 77002-4916	Equilon Enterprise 910 Louisiana Street Houston, TX 77002-4916 (T): 713-241-6161 (F):	Trade Debt		\$3,317,062.65

Debtor Name, address, including zip code, telephone number, and complete mailing address, including zip code, and any other information that may be relevant to the claim (including, but not limited to, the debtor's name, address, telephone number, and any other information that may be relevant to the claim)	Debtor Name, address, including zip code, telephone number, and complete mailing address, including zip code, and any other information that may be relevant to the claim (including, but not limited to, the debtor's name, address, telephone number, and any other information that may be relevant to the claim)	Amount of Claim	Amount of Claim	Amount of Claim
Buena Vista Hills, LLC 1410-17th Street Denver, CO 80202	Buena Vista Hills, LLC 1410-17th Street Denver, CO 80202 (T): 303-327-7677 (F):	Trade Debt		\$3,156,101.82
E&B Resources Management Corp. 34740 Merced Avenue Bakersfield, CA 93308	E&B Resources Management Corp. 34740 Merced Avenue Bakersfield, CA 93308 (T): 661-392-7575 (F):	Trade Debt		\$3,048,614.53
Seneca Resources Corporation 1201 Louisiana Street Suite 400 Houston, TX 77002	Seneca Resources Corporation 1201 Louisiana Street Suite 400 Houston, TX 77002 (T): 713-654-2600 (F):	Trade Debt	Claim may be disputed or set off	\$3,032,764.76
Frontier Oil & Refining 1000 Memorial Drive Suite 600 Houston, TX 77024-3411	Frontier Oil & Refining 1000 Memorial Drive Suite 600 Houston, TX 77024-3411 (T): 713-688-9600 (F):	Trade Debt		\$2,716,981.12
Tesoro Petroleum Corporation 300 Concord Plaza Drive San Antonio, TX 78216	Tesoro Petroleum Corporation 300 Concord Plaza Drive San Antonio, TX 78216 (T): 800-837-6762 (F):	Trade Debt	Claim may be disputed or set off	\$2,708,918.57
San Joaquin Refining, Co. 3129 Standard Street Bakersfield, CA 90084-0761	San Joaquin Refining, Co. 3129 Standard Street Bakersfield, CA 90084-0761 (T): 661-327-4257 (F):	Trade Debt		\$2,465,281.30
Center Marketing Company 600 Mason Ridge Center Drive St. Louis, MO 63141-8557	San Joaquin Refining, Co. 3129 Standard Street Bakersfield, CA 90084-0761 (T): 314-682-3500 (F):	Trade Debt		\$2,439,678.38
Mobil Oil Corporation 5959 Las Colinas Blvd. Irving, TX 75039-2298	Mobil Oil Corporation 5959 Las Colinas Blvd. Irving, TX 75039-2298 (T): 972-444-1000 (F):	Trade Debt	Claim may be disputed or set off	\$2,389,692.28
Equistar Chemicals, L.P. 1221 McKinney Street Houston, TX 77010	Equistar Chemicals, L.P. 1221 McKinney Street Houston, TX 77010 (T): 713-652-7200 (F):	Trade Debt		\$2,323,963.41
Kinergy Marketing 1260 Lake Boulevard Suite 225 Davis, CA 95616	Kinergy Marketing 1260 Lake Boulevard Suite 225 Davis, CA 95616 (T): 530-750-3017 (F):	Trade Debt		\$2,283,706.20

Name of Debtor	Address	City and State	Zip	Amount
Tanner Companies, Inc.		Trade Debt		\$2,131,338.00

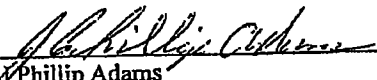
**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

)	
In re:)	Chapter 11
)	
FLYING J INC., et al. ¹)	Case No. 08-_____ ()
)	
Debtors.)	Joint Administration Requested
)	

**DECLARATION CONCERNING CONSOLIDATED
LIST OF CREDITORS HOLDING THE 30 LARGEST UNSECURED CLAIMS**

I, J Phillip Adams, President and Chief Executive Officer, of Flying J Inc., declare under penalty of perjury that I have reviewed the Consolidated List of Creditors Holding the 30 Largest Unsecured Claims and that the information contained therein is true and correct to the best of my information and belief.

Dated: December 22, 2008


J Phillip Adams
President and Chief Executive Officer of
Flying J Inc..

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Flying J Inc. (3458); Big West of California, LLC (1608), Big West Oil, LLC (6982); Big West Transportation, LLC (1056); Longhorn Partners Pipeline, L.P. (0554); Longhorn Pipeline Holdings, LLC (0226), Longhorn Pipeline Inc. (0654). The location of the Debtors' corporate headquarters and the service address for all Debtors is: 1104 Country Hills Drive, Ogden, UT 84403.

**RESOLUTIONS OF THE BOARD OF DIRECTORS OF
FLYING J INC.**

1. Effective as of this 22nd day of December 2008, the members constituting a majority of the votes of a quorum of the board of directors (the "Board of Directors") of Flying J Inc., a Utah corporation (the "Company"), took the following actions and adopted the following resolutions:

WHEREAS, the Board of Directors consulted with the management and the advisors of the Company and regarding the liabilities and liquidity situation of the Company, the strategic alternatives available to it and the impact of the foregoing on the Company's businesses; and

WHEREAS, the Board of Directors has had the opportunity to fully consider each of the strategic alternatives available to the Company.

**I. Voluntary Petition Under the Provisions
of Chapter 11 of the United States Bankruptcy Code**

NOW, THEREFORE, BE IT RESOLVED, that in the judgment of the Board of Directors of the Company, it is desirable and in the best interests of the Company, its creditors and other parties in interest, that the Company file or cause to be filed a voluntary petition for relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"); and be it

FURTHER RESOLVED, that the officers of the Company (collectively, the "Authorized Officers"), acting alone or with one or more other Authorized Officers be, and they hereby are, authorized and empowered to execute and file on behalf of the Company all petitions, schedules, lists and other motions, papers or documents, and to take any and all action that they deem necessary or proper to obtain such relief, including, without limitation, any action necessary to maintain the ordinary course operation of the Company's business; and be it

FURTHER RESOLVED, that the Authorized Officers be, and they hereby are, authorized and directed to employ the law firm of Kirkland & Ellis LLP as general restructuring counsel to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance

the Company's rights and obligations, including filing any pleadings; and in connection therewith, the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the chapter 11 case and cause to be filed an appropriate application for authority to retain the services of Kirkland & Ellis LLP; and be it

FURTHER RESOLVED, that the Authorized Officers be, and they hereby are, authorized and directed to employ the law firm of Young Conaway Stargatt & Taylor, LLP, as Delaware restructuring counsel and conflicts counsel to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations, including filing any pleadings; and in connection therewith, the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the chapter 11 case and cause to be filed an appropriate application for authority to retain the services of Young Conaway Stargatt & Taylor, LLP; and be it

FURTHER RESOLVED, that the Authorized Officers be, and they hereby are, authorized and directed to employ the firm of The Blackstone Group L.P., as financial advisor to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations; and in connection therewith, the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the chapter 11 case and cause to be filed an appropriate application for authority to retain the services of The Blackstone Group L.P.; and be it

FURTHER RESOLVED, that the Authorized Officers be, and they hereby are, authorized and directed to employ the firm of Epiq Bankruptcy Solutions, LLC as notice, claims and balloting agent to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations; and in connection therewith, the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the chapter 11 case and cause to be filed an appropriate application for

authority to retain the services of Epiq Bankruptcy Solutions, LLC;
and be it

FURTHER RESOLVED, that the Authorized Officers be, and they hereby are, authorized and directed to employ any other professionals to assist the Company in carrying out its duties under the Bankruptcy Code; and in connection therewith, the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to or immediately upon the filing of the chapter 11 case and cause to be filed an appropriate application for authority to retain the services of any other professionals as necessary; and be it

FURTHER RESOLVED, that the Authorized Officers of the Company, acting alone or with one or more other Authorized Officers as the sole member ("Sole Member") of Big West Oil, LLC, a Utah limited liability company (the "Affiliate"), hereby are, authorized and empowered to execute and file on behalf of the Affiliate all petitions, schedules, lists and other motions, papers or documents, and to take any and all action that they deem necessary or proper to obtain such relief, including, without limitation, any action necessary to maintain the ordinary course operation of the Affiliate's businesses.

II. Cash Collateral Agreement

NOW, THEREFORE, BE IT RESOLVED, that in connection with the commencement of the chapter 11 case by the Company, any Authorized Officer be, and hereby is, authorized, empowered and directed to negotiate, execute and deliver agreements for the use of cash collateral in connection with the Company's chapter 11 case, which agreement may require the Company to grant liens and pay interest to the Company's existing lender or lenders, and to take such additional action and to execute and deliver each other agreement, instrument or document to be executed and delivered by or on behalf of the Company pursuant thereto or in connection therewith, all with such changes therein and additions thereto as any Authorized Officer approves, such approval to be conclusively evidenced by the taking of such action or by the execution and delivery thereof.

III. Further Actions and Prior Actions

NOW, THEREFORE, BE IT RESOLVED that in addition to the specific authorizations heretofore conferred upon the

Authorized Officers, each of the officers of the Company or their designees shall be, and each of them, acting alone, hereby is, authorized, directed and empowered, in the name of, and on behalf of, the Company, to take or cause to be taken any and all such further actions, to execute and deliver any and all such agreements, certificates, instruments and other documents and to pay all expenses, including filing fees, in each case as in such officer or officers' judgment shall be necessary or desirable to fully carry out the intent and accomplish the purposes of the resolutions adopted herein; and be it

FURTHER RESOLVED, that J Phillip Adams, President and Chief Executive Officer of the Company be, and hereby is, authorized to execute documents on the Company's behalf with respect to it being the sole member ("Sole Member"), directly or indirectly, of Big West Oil LLC, Big West of California, LLC and Big West Transportation, LLC; and be it

FURTHER RESOLVED, that the Authorized Officers be, and each hereby is, authorized to execute documents on the Company's behalf; and be it

FURTHER RESOLVED, that all acts, actions and transactions relating to the matters contemplated by the foregoing resolutions done in the name of and on behalf of the Company, which acts would have been approved by the foregoing resolutions except that such acts were taken before these resolutions were certified, are hereby in all respects approved and ratified.

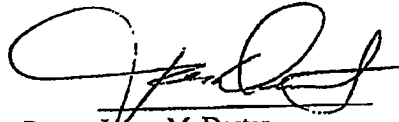
* * * * *

CERTIFICATE

The undersigned, James M. Dester, Corporate Secretary of Flying J Inc. (the "Company"),
a Utah corporation, hereby certifies as follows:

1. I am the duly qualified and elected Corporate Secretary and, as such, I am familiar with the facts herein certified and I am duly authorized to certify the same on behalf of the Company.
2. Attached hereto is a true, complete, and correct copy of the resolution of the board of directors of the Company (the "Board of Directors"), duly adopted at a properly convened meeting of the Board of Directors on December 21, 2008, by the members constituting a majority of the votes of the quorum of the directors there present, in accordance with the bylaws of the Company.
3. Such resolution has not been amended, altered, annulled, rescinded or revoked and is in full force and effect as of the date hereof. There exists no other subsequent resolution of the Board of Directors relating to the matters set forth in the resolution attached hereto.

IN WITNESS WHEREOF, the undersigned has executed this certificate as of the 22nd
day of December, 2008.



By: James M. Dester
Title: Corporate Secretary